Application Serial No: 10/521,908 Responsive to the Office Action mailed on: February 8, 2007

IN THE CLAIMS

Amendments To The Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1. (Currently Amended) A chip resistor comprising:
 - a resistive element including a flat surface;
- an insulation layer provided in having a first surface in contact with the flat
- surface and a second surface opposite to the first surface; and
 - a plurality of electrodes provided in on the flat surface;
 - wherein the electrodes are formed with a solder layer;
- wherein the solder layer extends beyond a respective one of the electrodes into contact with the second surface,

wherein the electrodes make contact with the insulation layer and are spaced from each other via the insulation layer.

- 2. (Original) The chip resistor according to claim 1, wherein the insulation layer is formed of a resin material by thick-film printing.
- 3. (Original) The chip resistor according to claim 1, wherein the resistive element has another surface facing away from the flat surface, said another surface being formed with an electrically insulating overcoat layer.
- 4. (Original) The chip resistor according to claim 3, wherein the overcoat layer and the insulation layer are of the same material.
- 5. (Original) The chip resistor according to claim 1, wherein the electrodes have a greater thickness than the insulation layer.

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Claims 6-20. (Cancelled)

- 21. (New) The chip resistor according to claim 1, further comprising an additional insulation layer between each of the electrodes and an edge of the resistive element.
- 22. (New) The chip resistor according to claim 1, wherein the insulation layer has a cross shape, the plurality of electrodes including a first pair of electrodes spaced from each other by the cross-shaped insulation layer and a second pair of electrodes spaced from each other and from the first pair of electrodes by the cross-shaped insulation layer.
- 23. (New) The chip resistor according to claim 1, wherein the plurality of electrodes including a first pair of electrodes spaced from each other by the insulation layer and a second pair of electrodes spaced from each other and from the first pair of electrodes by the insulation layer, the first pair of electrodes being configured differently from the second pair of electrodes.
- 24. (New) The chip resistor according to claim 1, wherein the first pair of electrodes spaced from each other by a first distance, the second pair of electrodes spaced from each other by a second distance different from the first distance.
- 25. (New) The chip resistor according to claim 1, wherein the first pair of electrodes spaced from each other by a first distance, the second pair of electrodes spaced from each other by a second distance equal to the first distance.